

## EXHIBIT 172

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**From:** Feniger, Angela  
**Sent:** Tuesday, March 22, 2016 8:36 AM  
**To:** Jones, Heather; 'Zach T Hall'  
**Cc:** Dec, John; Wydro, Phillip; Brantley, Eric; Macrides, Stephen; Poshni, Faiza; Shukla, Jaydeep; Karaban, Dino  
**Subject:** RE: EXTERNAL: Cegedim for all Par Orders - SOM

Thank you Heather for looping into the conversation regarding SOM.

John/Heather,

Please include myself and my staff so that we are on the same page regarding the SOM project moving forward. We need to be up to speed on this matter in order to address any questions upon a DEA inspection at the NY Sites as to our process for monitoring/manage/addressing SOM (orders of interest).

Thank you.

**Angela Feniger, MBA** | Director, DEA Compliance & QA Documentation  
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**From:** Jones, Heather [mailto:Heather.Jones@parpharm.com]  
**Sent:** Monday, March 21, 2016 7:02 PM  
**To:** Zach T Hall  
**Cc:** Dec, John; Feniger, Angela; Wydro, Phillip; Brantley, Eric; Macrides, Stephen  
**Subject:** RE: EXTERNAL: Cegedim for all Par Orders

Dear Zach,

My apologies for the late response, but I was out on PTO last week with only iPhone access to email.

I had my first meeting with John Dec on March 3, 2016 about JDE questions unrelated to SOMs / Cegedim.

During that discussion, John mentioned that a Statement of Work (SOW) to build a new SOMs system for legacy Par had been received from Cegedim. I questioned why we would build a new SOMs platform, when we already had a custom-made, DEA-reviewed and vetted, integrity-tested system already built and operable for ~3 years for legacy Qualitest products, with a full support staff. Since legacy QT performs the lion's share of sales from a controlled substance standpoint, and since we are going through a one-face-to-the-customer initiative, all orders will be received the same and should flow through the same system. Furthermore, I have past experience at other companies where we operated with multiple distribution centers. You can't operate multiple SOMs systems with multiple distribution centers. The DEA expects that the company knows what is going out from all distribution centers and that the orders are being viewed holistically so that the total, combined orders are not of unusual size, pattern, or frequency. I explained that my staff would have the bandwidth to evaluate the additional legacy Par controlled substance orders, once they were all on one platform.

John stated that he would send me a copy of the current SOW under review. I promised to review and get it back to him with comments and information from my SOMs Manager as to how to operate under one system, as I believed that we were proceeding down an unnecessary and costly path. DEA Compliance's Manager, SOMs & Customer Due Diligence,

Mr. Eric Brantley, responded back to John Dec on March 7, 2016 with information and requested John Dec set up a meeting with all key players to discuss the necessity of two separate SOMs systems. John Dec and Phil Wydro set up the meeting for Wednesday, March 9, 2016. This turned out to be largely a technical meeting between Par and Cegedim/IMS. A brief follow-up meeting with John and Phil Wydro was held today, Monday, March 21, 2016. We have a path forward, which is to provide all item master data and sales histories for both companies to feed into the current (legacy QT) SOMs system. We are waiting on a quote from Cegedim/IMS for a retuning fee (original contract price of <\$10K for QT) with the additional legacy Par data. Phil Wydro will be vetting the costs through the steering committee (Mike Altamuro and Joel Morales) to determine which budget this cost will fall under and be charged against.

That is the extent of the conversations that I have had regarding the SOMs / Cegedim systems. I have cc'ed Angela Feniger, who I have had some communications with regarding DEA Compliance matters. However, I do not know of others to invite, as John Dec indicated to me in our initial meeting that there are currently no SOMs staff at legacy Par. As I understand it, this function has historically been manual and performed by customer service staff, which is viewed as a conflict of interest by the DEA. If you would like to broker a call with additional interested parties, I will be happy to accommodate. However, Eric Brantley, DEA Manager, SOMs & Customer Due Diligence, is out on PTO this week, and I will not be available for a call on Monday, March 28<sup>th</sup>. Tuesday, March 29, 2016 will be the earliest that we can meet.

Please let me know if you would like to meet or have any questions or concerns.

Thank you.

***Please note a change of e-mail address below, effective January 28, 2016. Thank you.***

Best Regards,

Heather S. Jones  
Director DEA Compliance

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**From:** Zach T Hall [<mailto:Zach.Hall@ey.com>]  
**Sent:** Monday, March 14, 2016 12:43 PM  
**To:** Jones, Heather

Cc: Dec, John

Subject: EXTERNAL: Cegedim for all Par Orders

Good Afternoon Heather Jones,

My name is Zach Hall and I'm supporting change management for the One Face to the Customer project (OFTC/JDE Implementation Phase 1).

I understand that you lead DEA Compliance at Par South and that Par South will take on Cegedim for all Par orders. From a change management perspective, it's important that the DEA Compliance team at Par North is also aligned and that everyone understands what their role(s) is when Cegedim is deployed. What discussions with the Par North DEA Compliance team about Cegedim have taken place? If additional alignment is needed, I would be glad to help set-up a discussion with you and the Par North team.

Thank you.

Regards,

Zach Hall



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